



Puerto Rico Department of Treasury

Treasury Single Account ("TSA") FY 2022 Cash Flow

As of July 9, 2021

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Glossary

Term	Definition
ACAA	- Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automóviles, is a component unit of the Commonwealth of Puerto Rico.
Act 154	- Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2027.
AFI / PRIFA	- Infrastructure Financing Authority.
ASC	- Compulsory Liability Insurance, private insurance company.
ASES	Puerto Rico Health Insurance Administration, a public corporation and component unit of the Commonwealth of Puerto Rico.
CINE	- Puerto Rico Cinema Fund, a recipient of certain assigned sales and use tax revenues.
COFINA	- Puerto Rico Sales Tax Financing Corporation.
Deferred General Fund Receipts	- Revenues pertaining to Fiscal Year 2020, such as individual and corporate income taxes, that are collected in Fiscal Year 2021 due to various executive orders and tax extensions in response to the COVID-19 pandemic.
DTPR	Department of the Treasury of Puerto Rico.
DTPR Collection System	- This is the software system that DTPR uses for collections.
FAM	Municipal Fund Administration, a recipient of certain assigned sales and use tax revenues.
General Fund Collections	- All gross tax collections received and deposited into the TSA from all Hacienda Collection Posts, through the Hacienda Colecturía Virtual (online), and/or SURI, as well as certain pass-through collections and others.
General Fund	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
Gross Payroll	- Gross Payroll is equal to the sum of: (i) Net Payroll from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.
HTA	Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Liquidity Plan (LP)	- The Liquidity Plan is the translation of the Certified Fiscal Plan ("CFP") and Certified Budget ("Budget") into a cash flow projection. The TSA Liquidity Plan encompasses all cash flow activity within the TSA. Certain cash flow activity is contemplated in the CFP and Budget, but occurs outside the TSA. Cash flow bridges from the TSA to the CFP and Budget have been included to facilitate comparison.
NAP	- NAP, or the Nutrition Assistance Program, also known as PAN, or Programa de Asistencia Nutricional is a federal assistance nutritional program provided by the United States Department of Agriculture (USDA) solely to Puerto Rico.
Other Payroll	- Other Payroll expenses relate to employee withholdings, social security, insurance, and other deductions.
Other State Collections	Inflows related to various Health Department programs, the State Insurance Fund, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others.
PayGo	- PayGo - Puerto Rico pension system that is funded through a pay-as-you-go system. Retirement benefits expenses of government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA.
PREPA	Puerto Rico Electric Power Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PRITA	Puerto Rico Integrated Transport Authority, a public corporation and component unit of the Commonwealth of Puerto Rico.
PSTBA	The PSTBA is an amount established under Act 91-2006, as amended, and the Sales Tax Revenue Bond Resolution, as amended and restated on June 10, 2009 (the "Bond Resolution"), that currently must be received by COFINA from 5.5% of the SUT before the Commonwealth can receive any of the other 5.5% SUT.
Public Corporation	Public corporations are governmental authorities with autonomous structure separate from the central government administration and with independent treasury functions.
RHUM System	This is the software system that DTPR uses for payroll.
SIFC	State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Special Revenue Receipts	Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
SURI	Sistema Unificado de Rentas Internas is the new digital tool of the Department of the Treasury that will allow integration and streamlining of the administration of taxes and revenues and eliminate the complexity of the current systems for the benefit of the Treasury and the taxpayers.
Sweep Account Transfers	Transfers of Fiscal Year 2020 collections in the SURI sweep account to the TSA during Fiscal Year 2021. The closing balance of the sweep account on June 30, 2020, was \$1,024 million.
TSA	Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.

Introduction

- Enclosed is the weekly Treasury Single Account ("TSA") cash flow report and supporting schedules with weekly YTD FY2021 actual results compared to the FY2021 Liquidity Plan and FY2020 actual results.
- TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"). Funds may be transferred to the TSA either: (i) after admissible disbursements (per approved Project Worksheets) have been made or (ii) once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Therefore, FEMA funding may also be received in advance of actual cash disbursement, as payments to vendors may occur subsequent to when the corresponding services are rendered / expenses are recorded.
- Data limitations and commentary:
The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.

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Executive Summary - TSA Cash Flow Actual Results

(figures in Millions)

TSA Bank Cash Position	SURI Sweep Account Balance	Weekly Cash Flow	YTD Net Cash Flow
\$11,744	\$201	\$29	\$73

Fiscal Year 2022 began on July 1, 2021. The FY22 Liquidity Plan is currently being developed based on the Certified Fiscal Plan, Certified Budget and other inputs. Once the Liquidity Plan is completed, the weekly TSA cash flow report will report actual results against the Liquidity Plan and include all of the detailed supporting receipts and disbursements schedules. In the meantime, an abridged version of the TSA cash flow report will be published weekly with a comparison to the same period from FY21 to help contextualize results. Please note that on July 31, 2021, AAFAF will publish the 1(A) report for June 30, 2021 that shows TSA cash flow results relative to the FY21 Liquidity Plan for June FY21, Q4 FY21, and the full year FY21.

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TSA Cash Flow Actual Results for the Week Ended July 9, 2021

	FY22 Actual 7/9	FY22 Actual YTD	FY21 Actual YTD (a)	Variance
				YTD FY22 vs YTD FY21
State Collections				
1 General fund collections (b)	\$89	\$182	\$197	(\$15)
2 Other fund revenues & Pass-throughs (c)	—	—	7	(7)
3 Special Revenue receipts	6	7	14	(7)
4 All Other state collections (d)	23	25	5	20
5 Sweep Account Transfers	—	—	—	—
6 Subtotal - State collections (e)	\$118	\$214	\$223	(\$8)
Federal Fund Receipts				
7 Medicaid	—	—	—	—
8 Nutrition Assistance Program	71	92	71	20
9 All Other Federal Programs	41	44	41	4
10 Other	1	13	52	(39)
11 Subtotal - Federal Fund receipts	\$112	\$149	\$165	(\$16)
Balance Sheet Related				
12 Paygo charge	2	4	15	(11)
13 Other	—	—	—	—
14 Subtotal - Other Inflows	\$2	\$4	\$15	(\$11)
15 Total Inflows	\$233	\$367	\$403	(\$35)
Payroll and Related Costs (f)				
16 General fund (i)	(10)	(25)	(70)	45
17 Federal fund	(2)	(6)	(10)	4
18 Other State fund	(2)	(4)	(8)	4
19 Subtotal - Payroll and Related Costs	(\$14)	(\$35)	(\$89)	\$54
Operating Disbursements (g)				
20 General fund (i)	(40)	(56)	(49)	(7)
21 Federal fund	(14)	(25)	(36)	11
22 Other State fund	(15)	(23)	(25)	3
23 Subtotal - Vendor Disbursements	(\$69)	(\$104)	(\$110)	\$6
State-funded Budgetary Transfers				
24 General Fund (i)	(0)	(1)	(119)	118
25 Other State Fund	(8)	(8)	(22)	15
26 Subtotal - Appropriations - All Funds	(\$8)	(\$9)	(\$141)	\$133
Federal Fund Transfers				
27 Medicaid	—	—	—	—
28 Nutrition Assistance Program	(71)	(92)	(73)	(19)
29 All other federal fund transfers	(5)	(5)	—	(5)
30 Subtotal - Federal Fund Transfers	(\$77)	(\$98)	(\$73)	(\$25)
Other Disbursements - All Funds				
31 Retirement Contributions	(6)	(12)	(19)	8
32 Tax Refunds & other tax credits (h) (i)	(28)	(34)	(21)	(13)
33 Title III Costs	(3)	(3)	(10)	7
34 State Cost Share	—	—	—	—
35 Milestone Transfers	—	—	—	—
36 Custody Account Transfers	—	—	—	—
37 Cash Reserve	—	—	—	—
38 All Other	—	—	—	—
39 Subtotal - Other Disbursements - All Funds	(\$36)	(\$49)	(\$51)	\$2
40 Total Outflows	(\$204)	(\$294)	(\$464)	\$170
41 Net Operating Cash Flow	\$29	\$73	(\$61)	\$135
42 Bank Cash Position, Beginning (j)	11,715	11,671	7,701	3,970
43 Bank Cash Position, Ending (j)	<u>\$11,744</u>	<u>\$11,744</u>	<u>\$7,640</u>	<u>\$4,104</u>

Note: Refer to the next page for footnote reference descriptions.

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FY21 TSA Cash Flow Actual Results - Footnotes

Footnotes:

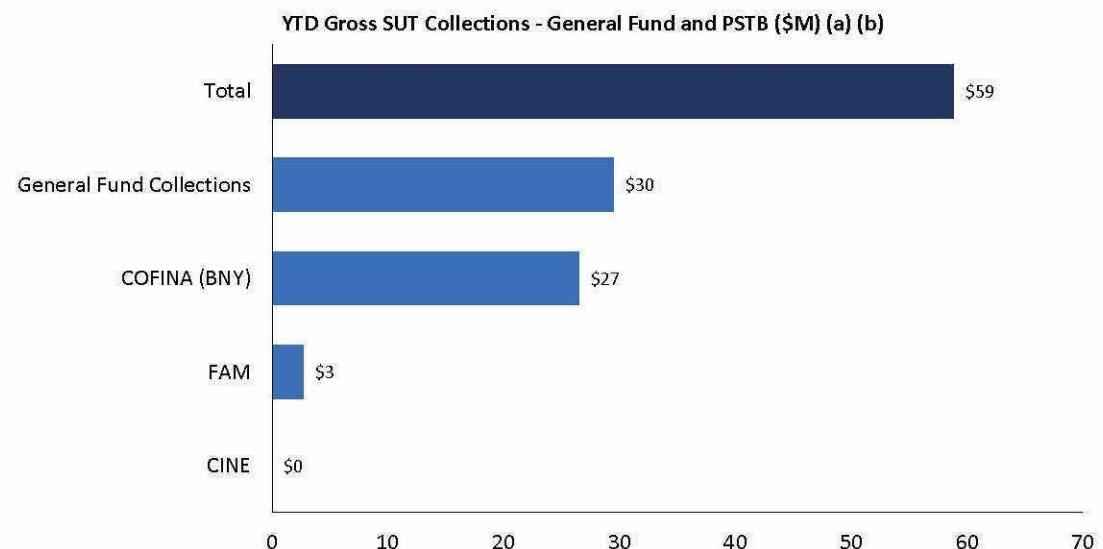
- (a) Represents FY2021 actual results through July 10, 2020.
- (b) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI. Additionally, as of the date of this report, the "General Fund Collections" line item includes unreconciled collections due to DTPR transition to collecting various gross tax receipts through the new SURI system. The transition from the Hacienda Colecturia collections system to SURI is ongoing and as such, revenue concept detail for the general tax SURI collections is not available at this time for the portion of collections received by the new general tax SURI account. This resulted in timing-related unreconciled gross collections which will be retroactively allocated to "General Collections" as appropriate once this information becomes available.
- (c) These revenues are collected by DTPR and immediately appropriated.
- (d) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others. As of the date this report the TSA has received \$303k in interest income in FY21 from earnings on the TSA cash balance.
- (e) As of July 9, 2021, there are \$201M in collections in the SURI sweep account pending reconciliation and transfer to the TSA.
- (f) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other
- (g) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (h) Includes Federally Funded Employee Retention Credits.
- (i) These line items include transfers out of the TSA related to the COVID-19 Emergency Measures Support Package. Total TSA outflows related to the COVID-19 Emergency Measures Support Package are approximately \$533M as of July 9, 2021. Of this amount, \$459M was disbursed in FY2020 and \$75M in FY2021.
- (j) Excludes BPPR Clawback Accounts (for clawback revenues prior to June 2016) of \$147M.

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Sales and Use Tax Collections Summary

Key Takeaways / Notes

- 1.) The proceeds from the Puerto Rico 10.5% SUT rate are allocated as follows: Of the 10.5%, 5.5% is deposited into a COFINA BNY Mellon account until the PSTBA cap is reached, and 4.5% is deposited into the General Fund. The remaining 0.5% is remitted to FAM. The PSTBA cap for FY22 is \$473 million.



Footnotes

(a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.
(b) As of July 9, 2021 there is \$64M in SUT collected pending verification and allocation. The verification process includes matching receipts with the appropriate returns and reconciling government account information. Once this process is complete, SUT funds are distributed in accordance with the COFINA Plan of Adjustment based on the ownership of funds and otherwise based on the limits on distributions established therein.

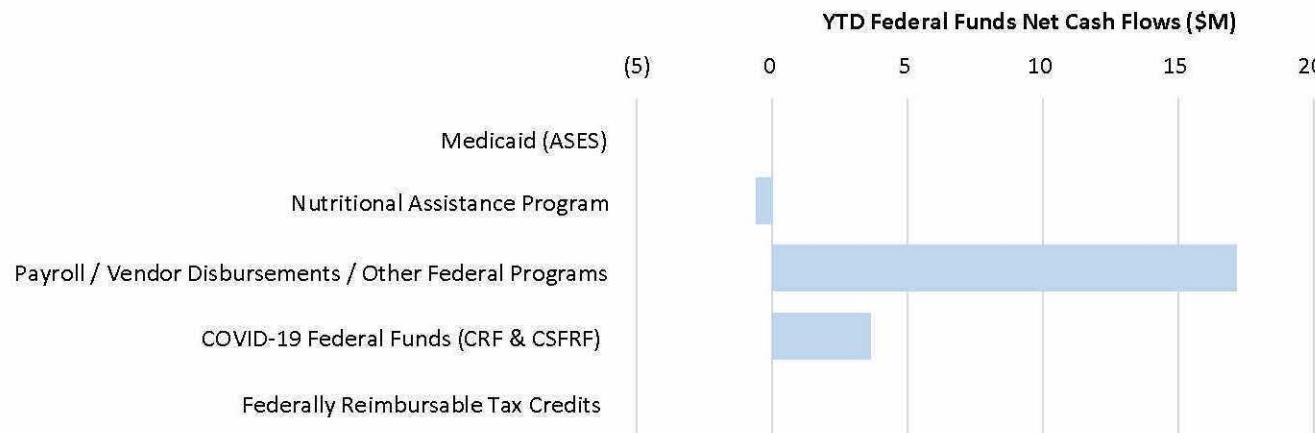
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Federal Funds Net Cash Flow Summary (a)(b)

Key Takeaways / Notes

- 1.) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. Currently, there may be temporary surplus / (deficit) due timing differences relating to prior year carryover. Puerto Rico received \$2.24 billion from the Coronavirus Relief Fund (CRF) established under the CARES Act and \$2.5 billion of federal Coronavirus State & Local Fiscal Recovery funds (CSFRF). These funds are held in a separate account outside of TSA. Some of the measures funded by the accounts are initially paid out through TSA, and later reimbursed from the respective external account.

	Net Cash		
	FF Inflows	FF Outflows	Net Cash Flow
Weekly FF Net Surplus (Deficit)			
Medicaid (ASES)	\$ -	\$ -	\$ -
Nutritional Assistance Program (NAP)	71	(71)	(0)
Payroll / Vendor Disbursements / Other Federal Programs	41	(15)	26
COVID-19 Federal Funds (CRF & CSFRF)	1	(7)	(6)
Federally Reimbursable Tax Credits	-	-	-
Total	\$ 112	\$ (93)	\$ 19

	Net Cash		
	FF Inflows	FF Outflows	Net Cash
YTD Cumulative FF Net Surplus (Deficit)			
Medicaid (ASES)	\$ -	\$ -	\$ -
Nutritional Assistance Program (NAP)	92	(92)	(1)
Payroll / Vendor Disbursements / Other Federal Programs	44	(27)	17
COVID-19 Federal Funds (CRF & CSFRF)	13	(9)	4
Federally Reimbursable Tax Credits	-	-	-
Total	\$ 149	\$ (129)	\$ 20



Footnotes

(a) Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.

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Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
071	Department of Health	\$ 157,090	\$ 82,452	\$ 239,542
081	Department of Education	92,753	3,377	96,130
271	Office of Information Technology and Communications	31,272	-	31,272
123	Families and Children Administration	29,758	159	29,918
025	Hacienda (entidad interna - fines de contabilidad)	26,262	432	26,694
122	Department of the Family	25,560	77	25,637
049	Department of Transportation and Public Works	23,155	12	23,167
045	Department of Public Security	22,530	5	22,535
050	Department of Natural and Environmental Resources	21,200	30	21,230
329	Socio-Economic Development Office	18,906	43	18,948
078	Department of Housing	15,788	237	16,025
137	Department of Correction and Rehabilitation	15,878	51	15,929
038	Department of Justice	13,293	545	13,839
127	Adm. for Socioeconomic Development of the Family	12,440	223	12,663
043	Puerto Rico National Guard	10,676	464	11,140
095	Mental Health and Addiction Services Administration	10,501	7	10,508
087	Department of Sports and Recreation	8,396	162	8,558
067	Department of Labor and Human Resources	6,767	113	6,880
126	Vocational Rehabilitation Administration	6,093	22	6,115
031	General Services Administration	4,852	58	4,910
021	Emergency Management and Disaster Adm. Agency	4,476	65	4,541
120	Veterans Advocate Office	4,312	2	4,314
124	Child Support Administration	4,138	85	4,224
311	Gaming Commission	4,012	0	4,012
024	Department of the Treasury	3,967	36	4,003
028	Commonwealth Election Commission	3,176	90	3,266
014	Environmental Quality Board	2,617	328	2,945
241	Administration for Integral Development of Childhood	1,849	921	2,770
016	Office of Management and Budget	2,394	2	2,396
055	Department of Agriculture	1,795	0	1,795
015	Office of the Governor	1,719	33	1,753
022	Office of the Commissioner of Insurance	1,646	-	1,646
010	General Court of Justice	1,550	1	1,551
040	Puerto Rico Police	1,039	13	1,051
290	State Energy Office of Public Policy	1,026	-	1,026

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Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
152	Elderly and Retired People Advocate Office	1,006	0	1,006
018	Planning Board	940	1	941
105	Industrial Commission	736	191	927
023	Department of State	921	-	921
075	Office of the Financial Institutions Commissioner	597	8	604
035	Industrial Tax Exemption Office	557	1	559
096	Women's Advocate Office	468	-	468
220	Correctional Health	453	-	453
273	Permit Management Office	432	-	432
141	Telecommunication's Regulatory Board	427	-	427
065	Public Services Commission	302	0	302
155	State Historic Preservation Office	262	4	266
089	Horse Racing Industry and Sport Administration	233	-	233
266	Office of Public Security Affairs	190	-	190
153	Advocacy for Persons with Disabilities of the Commonwealth	120	40	160
226	Joint Special Counsel on Legislative Donations	128	-	128
069	Department of Consumer Affairs	78	0	78
060	Citizen's Advocate Office (Ombudsman)	72	3	75
231	Health Advocate Office	66	0	66
042	Firefighters Corps	64	-	64
281	Office of the Electoral Comptroller	50	-	50
132	Energy Affairs Administration	49	-	49
037	Civil Rights Commission	48	-	48
062	Cooperative Development Commission	46	-	46
030	Office of Adm. and Transformation of HR in the Govt.	23	-	23
034	Investigation, Prosecution and Appeals Commission	16	-	16
139	Parole Board	12	-	12
224	Joint Commission Reports Comptroller	4	-	4
221	Emergency Medical Services Corps	-	-	-
	Other	4,001	149	4,150
Total		\$ 605,185	\$ 90,446	\$ 695,631

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented in FY2019. The full transition to managing central government payables through the web portal is complete, however government agencies and vendors continue to analyze the information contained in this report to ensure its accuracy. Ongoing efforts with the largest agencies and their vendors to implement the appropriate processes and controls needed to realize improvements in reporting and efficiency continue as of the date of this report.
- (b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.

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Schedule B: Central Government - Live Web Portal AP Aging (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
071	Department of Health	\$ 26,811	\$ 21,417	\$ 14,656	\$ 176,659	\$ 239,542
081	Department of Education	46,584	18,195	5,302	26,049	96,130
271	Office of Information Technology and Communications	1,457	827	2,813	26,175	31,272
123	Families and Children Administration	1,050	507	506	27,854	29,918
025	Hacienda (entidad interna - fines de contabilidad)	739	1,756	617	23,582	26,694
122	Department of the Family	1,666	998	416	22,557	25,637
049	Department of Transportation and Public Works	2,331	704	161	19,972	23,167
045	Department of Public Security	2,234	1,332	460	18,508	22,535
050	Department of Natural and Environmental Resources	2,577	2,432	2,824	13,397	21,230
329	Socio-Economic Development Office	9,530	28	118	9,272	18,948
078	Department of Housing	6,084	845	298	8,797	16,025
137	Department of Correction and Rehabilitation	3,565	2,215	2,188	7,961	15,929
038	Department of Justice	3,290	290	1,041	9,218	13,839
127	Adm. for Socioeconomic Development of the Family	795	1,495	295	10,079	12,663
043	Puerto Rico National Guard	962	1,539	1,684	6,955	11,140
095	Mental Health and Addiction Services Administration	4,492	1,727	319	3,970	10,508
087	Department of Sports and Recreation	270	143	100	8,045	8,558
067	Department of Labor and Human Resources	1,788	1,449	713	2,930	6,880
126	Vocational Rehabilitation Administration	1,070	607	304	4,134	6,115
031	General Services Administration	293	280	101	4,236	4,910
021	Emergency Management and Disaster Adm. Agency	-	-	-	4,541	4,541
120	Veterans Advocate Office	491	1,626	633	1,565	4,314
124	Child Support Administration	295	894	27	3,008	4,224
311	Gaming Commission	123	1,163	1,010	1,715	4,012
024	Department of the Treasury	3,084	446	163	310	4,003
028	Commonwealth Election Commission	772	359	155	1,979	3,266
014	Environmental Quality Board	346	111	79	2,409	2,945
241	Administration for Integral Development of Childhood	768	235	53	1,714	2,770
016	Office of Management and Budget	297	452	190	1,457	2,396
055	Department of Agriculture	74	45	39	1,638	1,795
015	Office of the Governor	84	21	9	1,639	1,753
022	Office of the Commissioner of Insurance	74	48	51	1,473	1,646
010	General Court of Justice	262	187	156	946	1,551
040	Puerto Rico Police	-	-	-	1,051	1,051
290	State Energy Office of Public Policy	-	-	52	975	1,026

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Schedule B: Central Government - Live Web Portal AP Aging (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
152	Elderly and Retired People Advocate Office	267	219	85	436	1,006
018	Planning Board	101	437	185	218	941
105	Industrial Commission	32	60	32	803	927
023	Department of State	161	149	128	483	921
075	Office of the Financial Institutions Commissioner	443	17	8	136	604
035	Industrial Tax Exemption Office	-	0	0	558	559
096	Women's Advocate Office	107	178	6	177	468
220	Correctional Health	338	45	15	55	453
273	Permit Management Office	9	9	10	404	432
141	Telecommunication's Regulatory Board	-	-	-	427	427
065	Public Services Commission	-	-	-	302	302
155	State Historic Preservation Office	36	8	0	222	266
089	Horse Racing Industry and Sport Administration	-	-	-	233	233
266	Office of Public Security Affairs	1	-	3	187	190
153	Advocacy for Persons with Disabilities of the Commonwealth	81	2	2	76	160
226	Joint Special Counsel on Legislative Donations	22	-	3	103	128
069	Department of Consumer Affairs	6	1	-	71	78
060	Citizen's Advocate Office (Ombudsman)	29	0	-	46	75
231	Health Advocate Office	16	37	13	(0)	66
042	Firefighters Corps	-	-	0	64	64
281	Office of the Electoral Comptroller	23	-	-	28	50
132	Energy Affairs Administration	-	-	-	49	49
037	Civil Rights Commission	17	1	4	26	48
062	Cooperative Development Commission	11	1	0	34	46
030	Office of Adm. and Transformation of HR in the Govt.	2	2	-	18	23
034	Investigation, Prosecution and Appeals Commission	1	1	0	15	16
139	Parole Board	1	3	1	7	12
224	Joint Commission Reports Comptroller	0	0	0	3	4
221	Emergency Medical Services Corps	-	-	-	-	-
	Other	196	178	122	3,655	4,150
Total		\$ 126,157	\$ 65,719	\$ 38,149	\$ 465,607	\$ 695,631

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented in FY2019. The full transition to managing central government payables through the web portal is complete, however government agencies and vendors continue to analyze the information contained in this report to ensure its accuracy. Ongoing efforts with the largest agencies and their vendors to implement the appropriate processes and controls needed to realize improvements in reporting and efficiency continue as of the date of this report.
- (b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.